

Refund or Amount You Owe				
19	Overpayment, if any, as shown on original return or as previously adjusted by the IRS		19	
20	Subtract line 19 from line 18 (see page 5)		20	
21	Amount you owe. If line 10, column C, is more than line 20, enter the difference and see page 5		21	
22	If line 10, column C, is less than line 20, enter the difference		22	
23	Amount of line 22 you want refunded to you		23	
24	Amount of line 22 you want applied to your	estimated tax	24	